THE HON'BLE SRI JUSTICE L. NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D. APPA RAO

Writ Petition No. 10258 of 2006

Date: 30.05.2006

Between:

M/s Sachin Enterprises

….. Petitioner

and

The Assistant Commercial Tax Officer, Chittoor district and others.

…. Respondents.

ORDER: *(per the Hon'ble Sri Justice L. Narasimha Reddy*)

The goods belonging to the petitioner have been seized *vide* proceedings, dated 27.02.2006, and subsequently the order of confiscation of the seized goods has been passed. The petitioner filed the appeal against the same. Thereafter, the goods were sought to be sold on 25.05.2006 through a notification, dated 17.05.2006. The same is challenged in this writ petition.

The petitioner prays that the confiscated goods be released to it on furnishing bank guarantee.

When the writ petition came up for admission on 23.05.2006, after hearing the learned counsel for the petitioner and the learned special Government Pleader for Commercial Taxes, we directed that the goods be released to the petitioner on furnishing bank guarantee for a sum of Rs.2,80,656/- representing the value thereof. Today, it is reported that the petitioner has since furnished the bank guarantee and the goods were released to it. In that view of the matter, nothing remains to be decided in the writ petition.

The writ petition is accordingly dismissed. We, however, make it clear that the validity of the order of confiscation shall be subject to the orders that may be passed in the appropriate proceedings by the authority concerned. There shall be no order as to costs.

(L.NARASIMHA REDDY,J)

(D. APPA RAO, J)

Dt. 30.05.2006.

ksld/kdl